



# City of Salem

## STEP exemption

BOARD OF ASSESSORS

Stephen Cortes, MAA, Director of Assessing

### **Fiscal Year 2024: Senior Tax Exemption Program Application**

Please attach a copy of your State Income Tax Filing - Schedule CB, and a copy of a valid Massachusetts I.D. with this application. The application must be received by the Assessor's Office by April 1, 2024 in order to be eligible for this exemption:

- The qualifying real property is owned and occupied by the single or joint applicants as their domicile.
- For properties held in a Trust, the applicant must be the beneficiary and the trustee.
- You, or at least one joint applicant, must have owned and occupied a home in Salem as your principal residence for the past 10 consecutive years.
- You must have filed a 2022 MA state tax form Schedule CB (Circuit Breaker).
- Applicant is 65 by the close of the previous year (joint applicant is at least 60)
- This reduction shall not be in addition to any exemption allowable under the General Laws.

Applicant(s) name: \_\_\_\_\_

Property address: \_\_\_\_\_

Home phone: \_\_\_\_\_ Cell phone: \_\_\_\_\_

Email address: \_\_\_\_\_

Applicant age: \_\_\_\_\_ Date of birth: \_\_\_\_\_ Joint applicant age: \_\_\_\_\_ Date of Birth: \_\_\_\_\_

Assessed property valuation (Fiscal Year 2024): \_\_\_\_\_ No. of units: \_\_\_\_\_

How long have you owned this property? \_\_\_\_\_

If less than 10 years, list prior property location: \_\_\_\_\_

Is the property subject to a trust as of January 1: ☐ NO ☐ YES Please attach trust instrument including all schedules.

Do you own any other real estate: ☐ NO ☐ YES

If yes, where: \_\_\_\_\_

Have you been granted an exemption in any other city/town? ☐ NO ☐ YES, where? \_\_\_\_\_

Circuit Breaker Income Tax Credit Amount: \$ \_\_\_\_\_

Applicant Signature under the pains and penalties of perjury: \_\_\_\_\_

Date: \_\_\_\_\_

### **For internal Use Only**

Valid Massachusetts ID: \_\_\_\_\_

\_\_\_\_\_  
Approved \_\_\_\_\_ Denied Amount: \$ \_\_\_\_\_ Signature: \_\_\_\_\_